What is claimed is:

1. A palatable, chewable controlled release pharmaceutical composition for oral administration to a companion animal comprising:

a therapeutically effective amount of a pharmaceutically active agent in controlled release multiparticulate form; and

a palatability improving agent in an amount sufficient to make the pharmaceutical composition palatable to said companion animal.

2. The composition of Claim 1 wherein said controlled release multiparticulate form has an average particle size of up to about 5000μm.

3. The composition of Claim 2 wherein said controlled release multiparticulate form has an average particle size of about 10μm to about 5000μm.

4. The composition of Claim 3 wherein said controlled release microparticulate form has an average particle size of about 50μm to about 2000μm.

5. The composition of Claim 4 wherein said controlled release microparticulate form has an average particle size of about 100μm to about 1000μm.

6. The composition of Claim 1 wherein said controlled release microparticulate form is a sustained release microparticulate form, a delayed release microparticulate form or a pulsatile release microparticulate form.

7. The composition of Claim 6 wherein said sustained release microparticulate form comprises particles coated with hydroxypropylmethyl cellulose, ethyl cellulose, Eudragit RL 100, Eudragit RS 100, mixtures of Eudragit RL 100/RS 100, Eudragit S100, Eudragit NE30D, cellulose acetate, cellulose acetate butyrate, silicone, ethylcellulose dispersions, or combinations thereof.

8. The composition of Claim 7 wherein said particles are coated with ethyl cellulose.

9. The composition of Claim 6 wherein said delayed release microparticulate form comprises particles coated with a pH sensitive material.

10. The composition of Claim 9 wherein said pH sensitive material is cellulose acetate phthalate, hydroxypropylmethyl cellulose phthalate, Eudragit L100-55, Eudragit S100 and mixtures of Eudragit L100-55/S100, or combinations thereof.

11. The composition of Claim 10 wherein said pH sensitive material is Eugragit S100.

12. The composition of Claim 1 wherein said pharmaceutically active agent is selected from the group consisting of amebicides, trichomoacides, analgesics, anorexics, antiarthritics, anitbacterials, antibiotics, anticoagulants, antidepressants, anithistamines, antieoplastics, anti-Parkinsonism drugs, antipyretics, antispasmodics, antichoinergics, antiviral agents, cardiovascular drugs, contraceptives, diuretics, fertility agents hematinics, hormones, laxatives, parasympathetic agents, parasympathomometics, psyhostimulants, sedatives, sympathomimetics, anti-inflammatory agents, barbiturates, stimulants, tranquilizers and the like.

13. The composition of Claim 1 wherein said palatability improving agent is meat-derived, non-meat derived, fish-derived, non-fish derived, yeast, yeast hydrozalate or combinations thereof.

14. The composition of Claim 13 wherein said palatability improving agent is selected from the group consisting of artificial egg, artificial beef, artificial poultry, artificial fish, dairy-based palatability improving agents, natural herbs and spices and combinations thereof.

15. The composition of Claim 13 wherein said palatability improving agent is present in an amount of about 0.025% to about 99% by weight of said pharmaceutical composition.

16. The composition of Claim 15 wherein said palatability improving agent is present in an amount of about 0.75% to about 50% by weight of said pharmaceutical composition.

17. The composition of Claim 16 wherein said palatability improving agent is present in an amount of about 1% to about 25% by weight of said pharmaceutical composition.

18. A palatable, chewable controlled release pharmaceutical composition for oral administration to a companion animal comprising:

a therapeutically effective amount of a pharmaceutically active agent in multiparticulate form comprising particles of said pharmaceutically active agent having an average particle size of up to about 5000µm, said particles being coated with hydroxypropylmethyl cellulose, ethyl cellulose, Eudragit RL100, Eudragit RS100, mixtures of Eudragit RL100/RS 100, Eudragit NE30D, cellulose acetate butyrate, silicone, ethylcellulose dispersions, or combinations thereof, cellulose acetate phthalate, hydroxypropylmethyl cellulose phthalate, Eudragit L100-55, Eudragit S100 and mixtures of Eudragit L100-55/S100, or combinations thereof, said coating being present in an amount of about 5% to about 100% by weight of said pharmaceutical composition; and

a palatability improving agent that is meat-derived, non-meat derived, fish-derived, non-fish derived, yeast or yeast hydrozalate, said palatability improving agent present in an amount of about 0.025% to about 99% by weight of said pharmaceutical composition.

19. The composition of Claim 18 wherein said pharmaceutically active agent comprises particles of an anti-inflammatory agent having an average particle size of about 100µm to about 1000µm, said coating present in an amount of about 10% to about 50% by weight of said pharmaceutical composition; and

said palatability improving agent is present in an amount of about 1% to about 5% by weight of said pharmaceutical composition.

20. The composition of Claim 19 wherein said anti-inflammatory agent is an NSAID.

21. The composition of Claim 20 wherein said NSAID is carprofen, and said coating is polymeric ethylcellulose or an acrylic polymer that is an anionic copolymer made from methacrylic acid and methacrylate.

22. The composition of Claim 1 wherein said pharmaceutical composition for oral administration is in a dosage form whose size and shape are suitable for poke down administration to a dog or cat.

23. The composition of Claim 1 wherein said pharmaceutical composition for oral administration is in a dosage form that has means for enabling division of said dosage form into smaller sizes.

24 A process for preparing a palatable, chewable controlled release pharmaceutical composition for oral administration to a companion animal comprising:

preparing a therapeutically effective amount of a pharmaceutically active agent in the form of particles having an average particle size of up to about 5000µm;

coating said particles with a delayed release, sustained release or pulsatile release material in an amount of about 5% to about 100% by weight of the pharmaceutical composition;

admixing a palatability improving agent to said coated particles in an amount of about 0.025% to about 99% by weight of said pharmaceutical composition; and

forming said admixture into a shape suitable for oral administration to a companion animal.

25. The process of Claim 22 wherein the preparing of said particles is by balling, spray congealing, cyropelletization, melt-spray congealing, spray-drying, coacervation, interfacial polymerization, phase separation, dry granulation, wet granulation, extrusion-spheronization, drug-layering or combinations thereof; and said coating is by fluidized bed, pan coating or combinations thereof.